City of Haskell, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF HASKELL, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Haskell, Arkansas Officials and Council Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist local government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of local governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the City of Haskell, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated August 27, 2025. These procedures were not performed for the Water and Sewer Fund. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following officials who held office during 2024:

Mayor: Clyde Crookham, Jr.
Recorder/Treasurer: Jennifer Hill
District Court Clerk: Debora Duncan
Police Chief: Eddie Tackett (appointed August 15, 2024)
Richard Harkness (resigned August 5, 2024)

We evaluated the City's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local City government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 27, 2025
LOM208124

Schedule 1

CITY OF HASKELL, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	$ 363,926	$ 1,656,703
Receipts:		
State aid	58,831	413,627
Property taxes	227,264	68,179
Franchise fees	150,309	
Sales taxes		878,595
Fines, forfeitures, and costs		80,286
Interest	195	9,623
Local permits and fees	6,975	6,760
Sale of equipment		5,000
Rental income		4,500
Insurance proceeds	3,877	9,125
Other	45,871	2,228
Total Receipts	493,322	1,477,923
Disbursements:		
General government	257,365	
Law enforcement	170,449	465,015
Highways and streets		139,747
Public safety	47,006	249,356
Recreation and culture		87,279
Contribution to water and sewer		2,095
Debt service		108,011
Total Disbursements	474,820	1,051,503
Cash Balance, December 31, 2024	$ 382,428	$ 2,083,123

CITY OF HASKELL, ARKANSAS
COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 2

	Street	Fire Department	Fire Sales Tax Revenue	Parks Building	Court Automation	Police Sales Tax Revenue	American Rescue Plan Act	Drug Control	Total
Cash Balance, January 1, 2024	$ 621,261	$ 104,841	$ 531,112	$ 226,778	$ 19,598	$ 150,761	$ 2,090	$ 262	$ 1,656,703
Receipts:									
State aid	376,413	37,214							413,627
Property taxes	68,179								68,179
Sales taxes			439,298	109,824		329,473			878,595
Fines, forfeitures, and costs					6,093	74,193			80,286
Interest	403	9	9,211						9,623
Local permits and fees		6,200				560			6,760
Sale of equipment						5,000			5,000
Rental income				4,500					4,500
Insurance proceeds		9,125							9,125
Other		1,411		812			5		2,228
Total Receipts	444,995	53,959	448,509	115,136	6,093	409,226	5		1,477,923
Disbursements:									
Law enforcement					10,942	454,073			465,015
Highways and streets	139,747								139,747
Public safety		29,492	219,864						249,356
Recreation and culture				87,279					87,279
Contribution to water and sewer							2,095		2,095
Debt service		30,000	78,011						108,011
Total Disbursements	139,747	59,492	297,875	87,279	10,942	454,073	2,095		1,051,503
Cash Balance, December 31, 2024	$ 926,509	$ 99,308	$ 681,746	$ 254,635	$ 14,749	$ 105,914	$ 0	$ 262	$ 2,083,123

CITY OF HASKELL, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.

2. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
Police Bond and Fine	$ 31,734
Payroll	52,681

These balances represent fines, forfeitures, and costs and payroll taxes that have not been transferred to the appropriate entities.

4. The Municipality's capital assets records are summarized below:

	December 31, 2024
Land	$ 269,430
Buildings	1,052,290
Equipment	3,030,875
Total	$ 4,352,595

4. The outstanding balances at year-end for long-term liabilities is as follows:

	December 31, 2024
Financed purchases	$ 490,062